1: Fitzgerald H-5 (1937-1938) AE3 Sino-Tibetan
Border Peoples AE3



suggest that in fact most land had become included in the category paying the least tax. It is not probable that a government involved in a desperate war would have introduced changes in the system beneficial to the taxpayer.

Since the owners of the best land were for the most part men of local influence and some wealth, it is not difficult to see how their land had been for taxation purposes included in the lowest category during the period when the power of the government was weak and the quality of the district magistrates inferior.

The family of moderate means, owning eighteen *mu*, or three acres, which as we have seen in 1938 harvested a rice crop worth £20. 0*s* 0*d*., would thus have paid £0 11*s*. 3*d*. in taxation that year. This cannot be said to be heavy taxation, and in fact the Min Chia themselves admit that it is light. The tax on slaughtering animals, a relic of the Buddhist-inspired legislation of former times, is stiffer. For killing a pig the owner has to pay 1.50 dollars silver, or about 1*s*. 2*d*. ; for an ox 3.00 dollars silver, or 2*s*. 3*d*. Beef, partly in consequence of this tax is very little eaten, but pork is the most used meat, an essential dish at every feast or dinner party. The poor, of course, rarely eat meat. Almost every family will fatten a "winter pig" to provide for the feasting with which the Lunar New Year is celebrated, but at other times, unless for a wedding or some special feast no occasion for killing a pig arises. For minor festivities pork can be bought in the city or at a market, thus the butchering tax falls mainly on the professional butchers of the city who cater for a steady market.

It is inevitable that with such small margins of ready cash available, the Min Chia farmer is often obliged to contract debts. A wedding, or a funeral, involves expenses for which there is no provision possible unless by borrowing money or mortgaging land. As the rates of interest are very high it is often impossible for the debt to be discharged when due,

meuw

The ordinary meal consists of butter and tsamba, but more butter 252
is eaten than tsamba. This is the way it is done: they fill a wooden bowl with tea (1) and add a good clump of butter (about a heaping

1. Such a bowl is on an average 5 centimeters deep and has a diameter at the brim of 10 to 12 centimeters. Rock- [415]
hill 1), Plate 14, Figure 3.

tablespoonful in the European sense) which melts in the hot tea. As they drink the butter tea, they try to blow away as much of the butter floating on top as possible, until a certain amount of tea and butter remain in the bowl. Then they sprinkle a suitable amount of tsamba into the bowl and knead it, along with the remaining tea and butter, with their fingers. When they have shaped it into a ball, they eat it without adding any other ingredients. The casein powder is also soaked in tea. Meat - of yak and sheep - is not eaten every [262]
day. They eat the meat of animals that have been killed or that have died of some disease. Sheep and yaks /32/ are not slaughtered [253]
but strangled. Most of the sheep and yaks are killed in September and October after they have grown fat on summer pastures. Some of the meat is eaten fresh; most of it is dried. The fresh meat is always boiled in water, not roasted. Hunks of cooked meat are cut off with a knife and eaten with the fingers. The intestines are stuffed with tsamba or Chinese bread (mo-mo) and eaten. The large intestine is generally used for this purpose, since the nomads have found that they can profitably sell the small intestine. "Mo-mo" is bought from Chinese bakers who live in the Chinese settlements next to the monasteries. As a rule, a yak is killed by several families together. Pork is eaten only at New Year. For this occasion wealthy [27]
families buy one or two pigs from the sedentary Fantzu. Poorer people buy no more than one pig which they pay for in butter the following summer.

Besides pork which, according to Hermanns, (1) is not generally 262

1. Hermanns 3), page 58. According to Ekvall 4), page 78, only the nomads who live farther away from the Chinese eat no pork.

eaten by the Amdo-nomads, yak meat and mutton is, of course, also eaten for New Year and at feasts, along with butter and tsamba, baked goods made of unparched barley flour, or mo-mo which is usually fried in rape-seed oil. Besides this, the nomads also buy